Free Public Libraries and Income Tax.

AS the law now stands, the public libraries have a distinct grievance with regard to income tax, because if a library building has been erected with money borrowed on the security of the rates, the one set of buildings can be made to pay under two schedules, A and D. In the case of "Aberdeen Commissioners of Supply v. Russell," it was decided that where a building has been erected for public purposes, the capital for the erection of which was borrowed on the security of the rates, the tax must be paid on the interest under schedule D, notwithstanding that the building has already been assessed to its full value, and the tax paid under schedule A. But if the security for the money had been a mortgage on the building, the tax would only be charged under one schedule.

It may be remembered that the library authorities of Cardiff took the matter in hand, and that the member for Cardiff, Sir E. J. Reed, asked a question in the House of Commons on the subject, in reply to which the Chancellor of the Exchequer stated that a test case was pending to settle whether a public library was liable to income tax under schedule A. This case, "Andrews v. the Mayor of Bristol," has now been decided against the libraries. The Bristol authorities contended that a public library was a literary and scientific institution within the meaning of the "Literary and Scientific Institutions Act, 1842," and therefore exempt from income tax. The High Court has decided that public libraries are not exempt—so that wherever a public library has been erected with money borrowed under the Public Libraries Acts, double income tax must now be paid upon such buildings. For instance—in Cardiff the interest less redemption is about £400—which gives £10 as the income tax under schedule D, and a further assessment under schedule A places the annual value of the buildings at £400, and a claim is made for another £10, or £20 in all. We understand that the Cardiff authorities have now appealed to the Chancellor of the Exchequer asking for a temporary order exempting public libraries under schedule A, and that a bill has been drafted which will be introduced at the earliest possible moment with the object of making the exemption permanent.

The Plan of Suspended Iron Presses as a General System of Book Accommodation in Large Libraries.*

IN the interesting paper on the "Sliding-press of the British Museum" which appeared in the November number of THE LIBRARY, Dr. Garnett "suggests . . . . regard being had to it" (the sliding-press) "in forming the plans of libraries hereafter to be built." In doing so, however, he does not seem to have advanced beyond the notion of applying the contrivance as an auxiliary to the present system of fixed presses. But if the idea is a good one as thus employed it is surely capable of being carried out in a more complete and systematic way in the planning of new library accommodation. If it is found a convenient working arrangement to have a double shelved hanging-press immediately in front of each side of a fixed book-case (thus bringing six ranges of shelves into contact with each other, the one covering up the other and having to be removed before that other can be got at) why should not all the presses in a library be brought into close proximity, side by side with each other, so that each one would require to be pulled out into an open space when access to its shelves is wanted? Of course in this arrangement the movement would be endwise, and not, as in the British Museum, front wise. This development of the plan of moveable suspended presses would probably be a more condensed method of shelving books than any at present in use and seems the only one which would combine capacity of packed storeage with wide passages.

The simplest form of a store-room of books constructed on this principle would be a building of any length, 22 feet wide and 35 feet high. Like the room of the British Museum described by Dr. Garnett, it would consist of three stories lighted entirely from the roof; the floors of the two upper flats being formed of iron gratings. At the height of about 8½ feet from each floor a series of iron bars would cross from wall to wall at distances of 20 inches apart. Except as to the uppermost series these bars would serve two purposes—to bear the iron gratings above and carry the hanging-presses below. Every bar would have a steel rail attached to each side upon which the wheels of the presses would run. One press would be suspended between every two bars, so that each press would be slightly under 20 inches broad and therefore could be shelved for two rows of books. To keep the press steady a narrow ridge would project from the bottom and run along a groove in the floor. In height the case would be about 8 feet, and in length about 6 feet 4 inches. According to this construction a range of books-cases, closely packed together, would hang down along each side wall with a centre space between of about 9 feet wide; so that when any press was pulled out its full length a passage would still be left of nearly 3 feet. But a press so drawn out would, of course, for the time block, at least, five presses—two in the same and three in the opposite range. A condition which renders the plan, when carried out in its completeness as above indicated, not well adapted for small libraries; or where frequent access to a number of adjacent presses might be simultaneously required.

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* Read before the Library Association, June 13th, 1892.

On the basis of eight vols. to the foot of shelf run and ten inches and a-half between each shelf, every double shelved book-press would contain about 800 volumes; so that, altogether on the three floors, every twenty inches of the length of the room would accommodate some 4,800 vols. Thus a small building forty feet long, twenty-two feet wide and thirty-five feet high would (after providing for stairs) have a storage capacity of over 100,000 vols.

The following would appear to be some of the advantages to be gained by this scheme.

The shelving of a large number of volumes in a comparatively small space.

The adaptability of the plan to the rate of book expansion. It may be commenced by the erection of such cases only as are immediately required, additional presses being inserted only when needed. So long as the distances between were sufficient it would not be necessary to move the presses, as access could be got to the shelves in the usual way.

Abundance of air and light would be easily provided in the wide passage which must be left between the two rows of cases.

From the close position of the presses some considerable freedom from dust may reasonably be expected to result: and from the exclusion of light the bindings would remain longer fresh and the edges of the leaves would perhaps escape the brown tinge which so frequently discolours not a few volumes.

JAMES LYMBURN.